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SIR:

Transmitted herewith for filing is the utility patent application of: LISA DIANE CRISLIP WILKINSON

for: DIAPER WITH LEGS

Enclosed are:

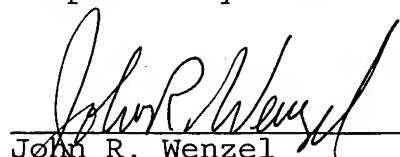
1. Patent Application, 22 sheets
2. 3 Sheets of formal drawings containing 3 figures
3. Combined Declaration and Power of Attorney, 2 sheets
4. Verified Statement Claiming Small Entity Status, 1 sheet
5. Associate Power of Attorney, 1 sheet
6. Information Disclosure Statement
7. Form PTO-1449, with five references
8. Filing Fee in the Amount of \$385.00

The filing fee has been calculated as shown below:

BASIC FEE	SMALL ENTITY	\$385.00
TOTAL CLAIMS	(16 - 20 =) x 9	0.00
IND. CLAIMS	(2 - 3 =) x 43	0.00
TOTAL		\$385.00

Please charge the filing fee in connection with this filing only to Deposit Account No. 12-1662 of the undersigned.

Respectfully Submitted,


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